CLMPTO 01/18/05 CM.

1. A method for manufacturing a flash memory device, said method comprising: providing a semiconductor substrate;

forming a gate oxide layer on said semicoaductor substrate;

forming a first semiconductor layer on said gate oxide layer;

forming an insulating layer on said first semiconductor layer;

removing partial said insulating layer until said partial first semiconductor layer is exposed;

forming a semiconductor spacer on both said insulating layer and said first semiconductor layer;

removing partial said semiconductor spacer until said insulating layer is exposed;

removing said insulating layer until said first semiconductor layer is exposed, wherein said semiconductor spacer protrudes through the top surface of said first semiconductor layer;

forming an insulating stacked structure on said first semiconductor layer and said semiconductor spacer; and

forming a second semiconductor layer on said insulating stacked structure.

Application/Control Number: 10/660,606

- 2. The method for manufacturing a flash memory device according to claim 1, further comprising removing partial said first semiconductor layer, wherein said insulating layer is used as an etching mask.
- The method for manufacturing a flash memory device according to claim 2, further comprising forming said semiconductor spacer on the side wall of said first semiconductor layer.
- 4. The method for manufacturing a flash memory device according to claim 2, wherein removing partial said first semiconductor layer is conducted by an etching process.
- 5. The method for manufacturing a flash memory device according to claim 1, further comprising removing said first semiconductor layer to expose said gate oxide layer, wherein said insulating layer is used as an etching mask.
- 6. The method for manufacturing a flash memory device according to claim 5, further comprising forming said semiconductor spacer on said gate oxide layer.

Application/Control Number: 10/660,606

- 7. The method for manufacturing a flash memory device according to claim 1, wherein said semiconductor substrate is of silicon material.
- 8. The method for manufacturing a flash memory device according to claim 1, wherein said semiconductor spacer is of polysilicon material.
- 9. The method for manufacturing a flash memory device according to claim 1, wherein said first semiconductor layer is of polysilicon material.
  - 10. The method for manufacturing a flash memory device according to claim 1, wherein said second semiconductor layer is of polysilicon material.
  - 11. The method for manufacturing a flash memory device according to claim 1, wherein said insulating layer is of silicon nitride material.
  - 12. The method for manufacturing a flash memory device according to claim 1, wherein said first semiconductor layer and said semiconductor spacer together form a floating gate.
  - 13. The method for manufacturing a flash memory device according to claim 1, wherein said second semiconductor layer forms a control gate.

Application/Control Number: 10/660,606

14. The method for manufacturing a flash memory device according to claim 1, wherein said gate oxide layer is of silicon dioxide (SiO2) material.

15. The method for manufacturing a flash memory device according to claim 1, wherein said insulating stacked structure is of oxide-nitride-oxide stacked structure.

16. The method for manufacturing a flash memory device according to claim 1, wherein said semiconductor spacer can be used as an etching mask in a self-aligned etching process.

17. The method for manufacturing a flash memory device according to claim 1, wherein said steps of removing partial said insulating layer comprises:

forming a photo resist layer on said insulating layer;
patterning said photo resist layer; and
using said patterned photo resist layer to etch away partial said insulating

layer.

CLAIMS 18-22. (CANCELLED)